

# VIRGINIA DEPARTMENT OF TAXATION



## ELECTRONIC FILING SOFTWARE VENDOR TEST PACKAGE

Publication VA-1436  
Revised 11/5/04

## **Virginia Department of Taxation Test Package 2004**

All software developers and transmitters must test and be approved by both the IRS and the Virginia Department of Taxation. Testing ensures that, prior to live processing: (1) software is correctly formatted, (2) edits agree with Virginia specifications, (3) returns will have no math errors, (4) required fields are present, and (5) required fields will post to the Virginia Department of Taxation databases.

A list of all approved software developers will be maintained by the Virginia Department of Taxation and made available to all electronic filers inquiring about acceptable electronic filing software. This information is available online at [www.tax.virginia.gov](http://www.tax.virginia.gov).

The 2004 Publication VA-1436, *Test Package for Electronic Filing of Individual Income Tax Returns*, contains 10 scenarios. The scenarios provide only the necessary information to prepare the state forms based on the information provided in the IRS Publication 1436, *Test Package for Electronic Filing of Individual Income Tax Returns*. This may require some adjustments to the federal income tax return.

The range of test social security numbers designated by the IRS for use by Virginia for Federal/State testing is 400-00-7000 to 400-00-7099. The IRS will only accept these social security numbers during testing. If a return is submitted during live processing within this range, they will be rejected.

To expedite the software testing process for tax year 2004, all test transmissions will be reviewed and a Test Summary Report will be prepared and sent via email to the software developers within 48 hours. Each report will list the test return number, IRS field number, received value and expected value. Any questions about the test results can be directed to the Electronic Filing Staff as indicated.

Software Developers will be emailed the Test Summary Report when compare has been completed. Please wait for this before submitting another test file. Test scenarios can be retransmitted as soon as all corrections listed on the Test Summary Report have been made. An acceptance letter will be emailed to the Software Developer upon approval.

### **Requirements**

- Testing must be scheduled through the Virginia ELF Coordinator. The following must be provided when testing is scheduled:
  - ❖ Company name
  - ❖ Contact person
  - ❖ Email address
  - ❖ Voice telephone number
  - ❖ Limitations of software (i.e. unable to support 760py, 763, etc.)
- Initial test transmission include test returns for all forms supported by your software

## Contact personnel

Filing Guidelines, Procedures, Record Layout and Software Guidelines

Kerry Williams  
(804) 367-0240  
kwilliams@tax.virginia.gov

Tina Thoummarath  
(804) 367-6100  
tthoummarath@tax.virginia.gov

### **VIRGINIA ELECTRONIC FILING CALENDAR FOR TAX PERIOD JANUARY 1, 2004 to DECEMBER 31, 2004**

Begin Federal/State Software Testing	November 9, 2004*
Begin Transmitting Live Returns to Internal Revenue Service or Virginia Department of Taxation	January 14, 2005*
Last Date to Transmit Virginia Returns Electronically	October 22, 2005*
Submitting Test Transmissions	No cut off date

**NOTE:** These dates are subject to change at any time.

## Virginia ELF Test Return Information

<b>VA Test</b>	<b>IRS Test</b>	<b>Taxpayer Name</b>	<b>SSN</b>
1	2	Test A Eau De Toilette	400-00-7000
2	3	Test N Ertia	400-00-7001
3	5	Test O Maple	400-00-7002
4	6	Test P Barrell	400-00-7003
5	10	Test U Phrozintowes	400-00-7004
6	11	Test T Hunter	400-00-7005
7	20	Test R De La Halo & Ruby D Monday	400-00-7006
8	25	Test O Olympics	400-00-7007
9	33	Test Y Insightful	400-00-7008
10	29	Test T & Isabel H Livingwaters	400-00-7009

VIRGINIA TEST # 1/IRS TEST # 2

FORMS REQUIRED: FORM 760CG, SCHEDULE ADJ/CG

INFORMATION RETURNS ATTACHED: FORM W-2 (1)  
BOX 15, VA

VOLUNTARY CONTRIBUTIONS: VIRGINIA COMMISSION FOR THE ARTS, 100

SCHOOL FOUNDATION CONTRIBUTION: CULPEPER SCHOOLS FOUNDATION, 50  
ESSEX FIRST EDUCATIONAL FOUNDATION, 50

LOCALITY CODE: 760

PREPARER: SSN: 223-02-4578  
PHONE: 804-276-0805  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST A EAU DE TOILETTE	SSN: 400-00-7000
DOB: 02-14-1976	OCCUPATION: SALES CLERK
HOME PHONE: 804-349-2826	DISABLED: NO
DAYTIME PHONE: 804-349-2826	BLIND: NO

ADDRESS: 5 GOTTA SMELL GOOD ST  
COLOGNE, MN 55322  
ADDRESS CHANGE FROM LAST YEAR

FILING STATUS: SINGLE

FORM 760CG:  
FEDERAL ADJUSTED GROSS INCOME: 9370  
VIRGINIA ADJUSTED GROSS INCOME: 9370  
VIRGINIA TAXABLE INCOME: 5570  
TAXPAYER WITHHOLDING: 525  
OVERPAYMENT AMOUNT: 376  
ADJUSTMENTS/CONTRIBUTIONS: 200  
REFUND AMOUNT: 176

# VA760CG -Tax Year 2004

Individual Income Tax Return



\*VA0760104999\*

TEST A EAU DE TOILETTE

5 GOTTA SMELL GOOD ST

COLOGNE MN 55322

FilingStatus: 1

Head of Household:

Exemptions 65 and over Blind Dependents Total

Yourself 1 01  
Spouse

Vendor ID: •

1. Fed Adj Gross Income • 9370.

2. Additions, see pg 2, line 3 •

3. Subtotal 9370.

4a. Age Deduction - You •

4b. Age Deduction - Spouse •

5. Soc Sec & Tier 1 Railroad •

6. State Inc Tax Overpayment •

7. Other Subtractions, see pg 2, line 7 •

8. Subtotal Subtractions •

9. Total VAGI 9370.

10a. Federal Sch. A Itemized Deductions

10b. State/Local Income Tax •

10. Deductions • 3000.

11. Exemptions 800.

12. Child/Dependent Care •

13. Subtotal 3800.

14. VA Taxable Income 5570.

15. Tax Amt. 149.

16. Spouse Tax Adjustment •

Name or Filing Change:

Address Change:

X

Virginia Return Not Filed Last Year:

Your SSN EAUD

Spouse's SSN

Accelerated Refund:

Amended:

Locality: •

•

•

NOL:

760

400007000

16a. Your VAGI •

16b. Spouse's VAGI •

17. Net Tax 149.

18a. Your Withholding • 525.

18b. Spouse's Withholding •

19. Estimated Payments •

20. Extension Payments •

21. Credit for Low Income •

22. Credit tax paid another state •

23. Other Credits •

24. Total Payments / Credits 525.

25. Tax you Owe •

26. Overpayment Amount • 376.

27. Amount to Credit to Next Year's Tax •

28. Adjustments/Contributions • 200.

**Amount You Owe:**

Paid by Credit Card (Enter X) •

**Refund:** ★ 176.

Bank Routing Number •

Bank Account Number •

\_\_LAR \_\_DLAR \_\_LTD \$ \_\_\_\_\_

Office Use:

\*VA0760203999\*

TEST A EAU DE TOILETTE  
400007000

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Merchant Seaman: Coalfield Enhancement  
Taxpayer Deceased: Fixed Date Conformity:  
Dependent on another's return: Overseas when due:

Preparer Info 223024578 7 ••

Phone You 8043492826 8043492826 ••

Spouse •

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations of other state
2. Other Additions:
  - a. Fixed Date Conformity •
  - b.
  - c.

3. Total Additions: L

**Subtractions**

4. Income from obligations or securities of the U.S. •
5. Disability Income reported as wages •
6. Other:
  - a. Fixed Date Conformity •
  - b. • •
  - c. • •
  - d. • •

7. Total Subtractions:

Dept of Taxation can discuss my return with my preparer. X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS** (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest  
Addition from 760C OR 760F  
Consumer's Use Tax  
Total Voluntary Contributions 200.  
Spouse's Name - Filing Status 3 Only

**Tax Credit for Low Income Individuals**

8. Exemption Information Social Security Number VAGI
  - a.
  - b.
  - c.
  - d.
  - e.
  - f.
  - g. Total Family VAGI •
9. Total Exemptions •
10. Exemption total on this return
11. Line 10 multiplied by \$300
12. Credit (Lesser of Line 11 above or Page 1, Line 17)

**AGE DEDUCTION DETAILS**

You

Spouse

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN 223024578

Filing Election 7

Preparer Phone Number 8042760805

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_

TEST

A EAU DE TOILETTE

400007000

**Credit for Tax Paid to Another State**

Border State Rule

13a. Enter the filing status claimed on the other state's tax return.

13b. Enter the number below to identify the person claiming the credit  
1. You 2. Spouse 3. Joint

13. Qualifying taxable income on which the other state's tax is based

14. Virginia Taxable Income

15. Qualifying tax owed to the other state

a. Name of state:

16. Virginia Income Tax

17. Income percentage

18. Virginia Income Tax multiplied by Income percentage

19. Credit Allowed

**Adjustments to Amount of Tax**

20. Addition to Tax

a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty

a. Late Filing Penalty

b. Extension Penalty

22. Interest

23. Consumer's Use Tax

24. Voluntary Contributions from overpaid taxes

a. 83 100.

b.

## 25. Other Voluntary Contributions

a.

b.

## School Foundation Contributions

c. 047001 50.

d. 057001 50.

26. Total Adjustments 200.

**Amended Returns**

27. Amount paid with original return, plus additional tax paid after it was filed

28. Add line 27 from above and line 24 from Form 760, enter here

29. Overpayment, if any, as shown on original return or as previously adjusted

30. Subtract line 29 from line 28

31. Tax You Owe

32. Tax You Overpaid

**Credit for Political Contributions From Part XXIII, of Schedule CR**

105. Enter 50% of the amount of eligible political contributions

106. Credit allowable this year

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.



VIRGINIA TEST # 2/IRS TEST # 3

FORMS REQUIRED: FORM 760CG, SCHEDULE ADJ/CG

INFORMATION RETURNS ATTACHED: FORM W-2 (1)  
BOX 15, VA

VOLUNTARY CONTRIBUTIONS: VIRGINIA COMMISSION FOR THE ARTS, 25  
TUITION ASSISTANCE GRANT FUND, 25

ADDITIONS: OTHER ADDITIONS, 250

LOCALITY CODE: 540

PREPARER: FEIN: 54-1112211  
PHONE: 804-352-2323  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

OTHER: DIRECT DEPOSIT  
DEPENDENT OF ANOTHER

TAXPAYER: NAME: TEST N ERTIA	SSN: 400-00-7001
DOB: 09-05-1989	OCCUPATION: COOK
DISABLED: NO	BLIND: NO
DAYTIME PHONE: 305-678-9012	

ADDRESS: 215 LAID BACK WAY  
LAZY POINT, NY 11930-2150


FILING STATUS: SINGLE

DIRECT DEPOSIT: NAME OF INSTITUTION: LAST SAVINGS BANK  
RTN: 012456778  
ACCT #: 111-222-3456  
TYPE OF ACCT: SAVINGS

FORM 760CG:  
FEDERAL ADJUSTED GROSS INCOME: 2420  
ADDITIONS: 250  
VIRGINIA ADJUSTED GROSS INCOME: 2670  
VIRGINIA TAXABLE INCOME: 0  
TAXPAYER WITHHOLDING: 215  
OVERPAYMENT AMOUNT: 215  
ADJUSTMENTS/CONTRIBUTIONS: 50  
REFUND AMOUNT: 165

# VA760CG -Tax Year 2004

Individual Income Tax Return

 \*VA0760104999\*

TEST N ERTIA

215 LAID BACK WAY

LAZY POINT NY 119302150

FilingStatus: 1 Head of Household:

Exemptions 65 and over Blind Dependents Total

Yourself 1 01

Spouse

Vendor ID: •

1. Fed Adj Gross Income • 2420.

2. Additions, see pg 2, line 3 • 250.

3. Subtotal 2670.

4a. Age Deduction - You •

4b. Age Deduction - Spouse •

5. Soc Sec & Tier 1 Railroad •

6. State Inc Tax Overpayment •

7. Other Subtractions, see pg 2, line 7 •

8. Subtotal Subtractions •

9. Total VAGI 2670.

10a. Federal Sch. A Itemized Deductions

10b. State/Local Income Tax •

10. Deductions •

11. Exemptions

12. Child/Dependent Care •

13. Subtotal

14. VA Taxable Income

15. Tax Amt.

16. Spouse Tax Adjustment •

Name or Filing Change: Accelerated Refund: 7

Address Change: Amended: NOL:

Virginia Return Not Filed Last Year: Locality: • 540

Your SSN ERTI • 400007001

Spouse's SSN •

16a. Your VAGI •

16b. Spouse's VAGI •

17. Net Tax

18a. Your Withholding • 215.

18b. Spouse's Withholding •

19. Estimated Payments •

20. Extension Payments •

21. Credit for Low Income •

22. Credit tax paid another state •

23. Other Credits •

24. Total Payments / Credits 215.

25. Tax you Owe •

26. Overpayment Amount • 215.

27. Amount to Credit to Next Year's Tax •

28. Adjustments/Contributions • 50.

**Amount You Owe:**  
Paid by Credit Card (Enter X) •

**Refund:** ★ 165.

Bank Routing Number • S • 012456778

Bank Account Number • 1112223456

\_\_LAR \_\_DLAR \_\_LTD \$ \_\_\_\_\_ Office Use:

\*VA0760203999\*

TEST N ERTIA  
400007001

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Coalfield  
Merchant Seaman: Enhancement

Taxpayer Fixed Date  
Deceased: Conformity:

Dependent on Overseas  
another's return: X when due:

Preparer Info 541112211 7 ••

Phone You 3056789012 ••

Spouse •

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations of other state
2. Other Additions:
  - a. Fixed Date Conformity •
  - b. 99 250 .
  - c.
3. Total Additions: 250 .

**Subtractions**

4. Income from obligations or securities of the U.S. •
5. Disability Income reported as wages •
6. Other:
  - a. Fixed Date Conformity •
  - b. • •
  - c. • •
  - d. • •
7. Total Subtractions:

Dept of Taxation can discuss my return with my preparer. X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS** (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

Total Voluntary Contributions 50 .

Spouse's Name - Filing Status 3 Only

**Tax Credit for Low Income Individuals**

8. Exemption Information Social Security Number VAGI
  - a.
  - b.
  - c.
  - d.
  - e.
  - f.
  - g. Total Family VAGI •
9. Total Exemptions •
10. Exemption total on this return
11. Line 10 multiplied by \$300
12. Credit (Lesser of Line 11 above or Page 1, Line 17)

**AGE DEDUCTION DETAILS**

You

Spouse

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN 541112211

Filing Election 7

Preparer Phone Number 8043522323

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_

TEST

N ERTIA

400007001

**Credit for Tax Paid to Another State**

Border State Rule

13a. Enter the filing status claimed on the other state's tax return.

13b. Enter the number below to identify the person claiming the credit

1. You 2. Spouse 3. Joint

13. Qualifying taxable income on which the other state's tax is based

14. Virginia Taxable Income

15. Qualifying tax owed to the other state

a. Name of state:

16. Virginia Income Tax

17. Income percentage

18. Virginia Income Tax multiplied by Income percentage

19. Credit Allowed

**Adjustments to Amount of Tax**

20. Addition to Tax

a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty

a. Late Filing Penalty

b. Extension Penalty

22. Interest

23. Consumer's Use Tax

24. Voluntary Contributions from overpaid taxes

a. 84

b. 85

25. Other Voluntary Contributions

a.

b.

School Foundation Contributions

c.

d.

26. Total Adjustments

50.

**Amended Returns**

27. Amount paid with original return, plus additional tax paid after it was filed

28. Add line 27 from above and line 24 from Form 760, enter here

29. Overpayment, if any, as shown on original return or as previously adjusted

30. Subtract line 29 from line 28

31. Tax You Owe

32. Tax You Overpaid

**Credit for Political Contributions From Part XXIII, of Schedule CR**

105. Enter 50% of the amount of eligible political contributions

106. Credit allowable this year

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

VIRGINIA TEST # 3/IRS TEST # 5

FORMS REQUIRED: FORM 760CG

INFORMATION RETURNS ATTACHED: FORM W-2 (2)  
BOX 15, VA

CONSUMER'S USE: 50

ADDITIONS: INTEREST OF FEDERALLY EXEMPT US OBLIGATIONS, 1000

LOCALITY CODE: 087

PREPARER: PTIN: P30023513  
PHONE: 201-338-2525  
NAME: JOE TAX  
FIRM NAME: QUICK TAX  
ADDRESS: 32 TAXATION LANE  
AUDUBON, NJ 081067842  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

OTHER: DEPENDENT OF ANOTHER  
DIRECT DEBIT

TAXPAYER: NAME: TEST O MAPLE	SSN: 400-00-7002
DOB: 04-15-1986	OCCUPATION: TREE TRIMMER
DISABLED: NO	BLIND: NO
DAYTIME PHONE: 201-555-1111	

ADDRESS: 7842 WEEPING WILLOW LN  
AUDUBON, NJ 08106-7842  
VIRGINIA RETURN NOT FILED LAST YEAR

FILING STATUS: SINGLE

FORM PAYMENT: ACH DEBIT  
RTN: 012345672  
ACCT #: 1234000000  
TYPE OF ACCT: CHECKING  
AMOUNT OF PAYMENT: 391

FORM 760CG:  
FEDERAL ADJUSTED GROSS INCOME: 13,900  
ADDITIONS: 1000  
VIRGINIA ADJUSTED GROSS INCOME: 14,900  
VIRGINIA TAXABLE INCOME: 11,100  
TAXPAYER WITHHOLDING: 84  
TAX YOU OWE: 341  
ADJUSTMENTS/CONTRIBUTIONS: 50  
AMOUNT YOU OWE: 391

# VA760CG -Tax Year 2004

Individual Income Tax Return



\*VA0760104999\*

TEST 0 MAPLE

7842 WEEPING WILLOW LN

AUDUBON NJ 081067842

FilingStatus: 1 Head of Household:

Exemptions 65 and over Blind Dependents Total

Yourself 1 01

Spouse

Vendor ID:

1. Fed Adj Gross Income • 13900.

2. Additions, see pg 2, line 3 • 1000.

3. Subtotal 14900.

4a. Age Deduction - You •

4b. Age Deduction - Spouse •

5. Soc Sec & Tier 1 Railroad •

6. State Inc Tax Overpayment •

7. Other Subtractions, see pg 2, line 7 •

8. Subtotal Subtractions •

9. Total VAGI 14900.

10a. Federal Sch. A Itemized Deductions

10b. State/Local Income Tax •

10. Deductions • 3000.

11. Exemptions 800.

12. Child/Dependent Care •

13. Subtotal 3800.

14. VA Taxable Income 11100.

15. Tax Amt. 425.

16. Spouse Tax Adjustment •

Name or Filing Change:

Address Change:

Virginia Return Not Filed Last Year: X

Your SSN MAPL

Spouse's SSN

16a. Your VAGI •

16b. Spouse's VAGI •

17. Net Tax 425.

18a. Your Withholding • 84.

18b. Spouse's Withholding •

19. Estimated Payments •

20. Extension Payments •

21. Credit for Low Income •

22. Credit tax paid another state •

23. Other Credits •

24. Total Payments / Credits 84.

25. Tax you Owe • 341.

26. Overpayment Amount •

27. Amount to Credit to Next Year's Tax •

28. Adjustments/Contributions • 50.

**Amount You Owe:**

Paid by Credit Card (Enter X) • 391.

**Refund:** ★

Bank Routing Number • C • 012345672

Bank Account Number • 1234000000

\_LAR \_DLAR \_LTD \$

Office Use:

\*VA0760203999\*

TEST O MAPLE  
400007002

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Coalfield  
Merchant Seaman: Enhancement

Taxpayer Fixed Date  
Deceased: Conformity:

Dependent on Overseas  
another's return: X when due:

Preparer Info P30023513

Phone 7 ••  
You 2015551111 ••

Spouse •

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations 1000.  
of other state

2. Other Additions:  
a. Fixed Date Conformity •

b.

c.

3. Total Additions: L 1000.

**Subtractions**

4. Income from obligations •  
or securities of the U.S.

5. Disability Income •  
reported as wages

6. Other:  
a. Fixed Date Conformity •

b. • •

c. • •

d. • •

7. Total Subtractions:

Dept of Taxation can discuss  
my return with my preparer. X

I (We), the undersigned, declare under penalty of law that I (we) have examined this  
return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS**(from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax 7 50.

Total Voluntary Contributions

Spouse's Name - Filing Status 3 Only

**Tax Credit for Low Income Individuals**

8. Exemption Information Social Security VAGI  
Number

a.

b.

c.

d.

e.

f.

g. Total Family VAGI •

9. Total Exemptions •

10. Exemption total on this return

11. Line 10 multiplied by \$300

12. Credit (Lesser of Line 11  
above or Page 1, Line 17)

**AGE DEDUCTION DETAILS**

You

Spouse

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN P30023513

Filing Election 7

Preparer Phone Number 2013382525

Preparer  
Signature \_\_\_\_\_ Date \_\_\_\_\_

JOE TAX  
QUICK TAX  
32 TAXATION LANE  
AUDUBON NJ 081067842

File by May 2, 2005

TEST

O MAPLE

400007002

**Credit for Tax Paid to Another State**

Border State Rule

13a. Enter the filing status claimed on the other state's tax return.

13b. Enter the number below to identify the person claiming the credit  
1. You 2. Spouse 3. Joint

13. Qualifying taxable income on which the other state's tax is based

14. Virginia Taxable Income

15. Qualifying tax owed to the other state  
a. Name of state:

16. Virginia Income Tax

17. Income percentage

18. Virginia Income Tax multiplied by Income percentage

19. Credit Allowed

**Adjustments to Amount of Tax**20. Addition to Tax  
a. Addition from Form 760C  
b. Addition from Form 760F21. Penalty  
a. Late Filing Penalty  
b. Extension Penalty

22. Interest

23. Consumer's Use Tax

24. Voluntary Contributions from overpaid taxes

a. •  
b. •

## 25. Other Voluntary Contributions

a. •  
b. •

## School Foundation Contributions

c. •  
d. •

26. Total Adjustments

50.

**Amended Returns**

27. Amount paid with original return, plus additional tax paid after it was filed •

28. Add line 27 from above and line 24 from Form 760, enter here

29. Overpayment, if any, as shown on original return or as previously adjusted •

30. Subtract line 29 from line 28

31. Tax You Owe •

32. Tax You Overpaid •

**Credit for Political Contributions From Part XXIII, of Schedule CR**

105. Enter 50% of the amount of eligible political contributions

106. Credit allowable this year

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.



VIRGINIA TEST # 4/IRS TEST # 6

FORMS REQUIRED: FORM 760CG

INFORMATION RETURNS ATTACHED: FORM 1099-R (2)  
BOX 11, VA

OTHER SUBTRACTIONS: FOSTER CARE, 1000

LOCALITY CODE: 810

PREPARER: FEIN: 54-2839662  
PHONE: 757-638-2954  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST P BARRELL	SSN: 400-00-7003
DOB: 06-18-1937	OCCUPATION: RETIRED
DISABLED: NO	BLIND: NO
DAYTIME PHONE: 757-532-1333	HOME PHONE: 757-532-8585

ADDRESS: 25000 HAM AND BACON JUNCTION  
PIG TOWN, MD 21230

FILING STATUS: SINGLE

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP
ROLAND BARRELL	19	400-00-7010	FOSTERCHILD

FORM 760CG:  
FEDERAL ADJUSTED GROSS INCOME: 17,000  
AGE DEDUCTION: 12,000  
OTHER SUBTRACTIONS: 1000  
VIRGINIA ADJUSTED GROSS INCOME: 4000  
VIRGINIA TAXABLE INCOME: 0  
TAXPAYER WITHHOLDING: 521  
REFUND: 521

**VA760CG -Tax Year 2004**

Individual Income Tax Return

**\*VA0760104999\***

TEST

P BARRELL

25000 HAM AND BACON JUNCTION

PIG TOWN

MD 21230

FilingStatus:

1

Head of  
Household:

Exemptions

65 and over

Blind

Dependents

Total

Yourself

1

1

01

03

Spouse

Vendor ID:

•

1. Fed Adj Gross Income

•

17000.

2. Additions, see pg 2, line 3

•

3. Subtotal

┌

17000.

4a. Age Deduction - You

•

12000.

4b. Age Deduction - Spouse

•

5. Soc Sec &amp; Tier 1 Railroad

•

6. State Inc Tax Overpayment

•

7. Other Subtractions,  
see pg 2, line 7

•

1000.

8. Subtotal Subtractions

•

13000.

9. Total VAGI

└

4000.

10a. Federal Sch. A

Itemized Deductions

10b. State/Local Income Tax

•

10. Deductions

•

11. Exemptions

12. Child/Dependent Care

•

13. Subtotal

14. VA Taxable Income

15. Tax Amt.

16. Spouse Tax Adjustment

•

Name or Filing  
Change:Address  
Change:Virginia Return  
Not Filed Last Year:

Your SSN

BARR

Spouse's SSN

16a. Your VAGI

16b. Spouse's VAGI

17. Net Tax

18a. Your Withholding

18b. Spouse's Withholding

19. Estimated Payments

20. Extension Payments

21. Credit for Low Income

22. Credit tax paid another state

23. Other Credits

24. Total Payments  
/ Credits

25. Tax you Owe

26. Overpayment Amount

27. Amount to  
Credit to Next Year's Tax

28. Adjustments/Contributions

**Amount You Owe:**Paid by Credit Card  
(Enter X)**Refund:**Bank Routing  
NumberBank Account  
NumberAccelerated  
Refund:

Amended:

Locality: •

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NOL:

810

400007003

521.

521.

521.

521.

\_\_LAR \_\_DLAR \_\_LTD \$ \_\_\_\_\_

Office Use:

\*VA0760203999\*

TEST P BARRELL  
400007003

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Coalfield  
Merchant Seaman: Enhancement

Taxpayer Fixed Date  
Deceased: Conformity:

Dependent on Overseas  
another's return: when due:

Preparer Info 542839662 7 ••

Phone 7575328585 7575321333 ••  
You

Spouse •

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations of other state
2. Other Additions:
  - a. Fixed Date Conformity •
  - b.
  - c.

3. Total Additions: L

**Subtractions**

4. Income from obligations or securities of the U.S. •
5. Disability Income reported as wages •
6. Other:
  - a. Fixed Date Conformity •
  - b. • 25 • 1000.
  - c. • •
  - d. • •

7. Total Subtractions: 1000.

Dept of Taxation can discuss my return with my preparer. X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS**(from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

Total Voluntary Contributions

Spouse's Name - Filing Status 3 Only

**Tax Credit for Low Income Individuals**

8. Exemption Information Social Security Number VAGI

- a.
- b.
- c.
- d.
- e.
- f.

g. Total Family VAGI •

9. Total Exemptions •

10. Exemption total on this return

11. Line 10 multiplied by \$300

12. Credit (Lesser of Line 11 above or Page 1, Line 17)

**AGE DEDUCTION DETAILS**

You

Spouse

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN 542839662

Filing Election 7

Preparer Phone Number 7576382954

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_

VIRGINIA TEST # 5/IRS TEST # 10

FORMS REQUIRED: FORM 760CG, SCHEDULE ADJ/CG

INFORMATION RETURNS ATTACHED: FORM W-2 (2)  
BOX 15, VA  
NY INCOME TAX WITHHELD, 75  
MD INCOME TAX WITHHELD, 65  
DC INCOME TAX WITHHELD, 3

OTHER SUBTRACTIONS: FOSTER CARE, 1000

VOLUNTARY CONTRIBUTIONS: SPAY AND NEUTER FUND, 25  
VIRGINIA FEDERATION OF HUMANE SOCIETIES, 25

OTHER VOLUNTARY CONTRIBUTIONS: FAMILY/CHILDREN'S TRUST FUND, 25  
HOME ENERGY ASSISTANCE, 25

SCHOOL FOUNDATION CONTRIBUTIONS: CHESAPEAKE PUBLIC SCHOOLS, 50  
CULPEPER SCHOOLS FOUNDATION, 50

LOCALITY CODE: 099

PREPARER: SSN: 231-47-2323  
PHONE: 540-685-2395  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST U PHROZINTOWES SSN: 400-00-7004  
DOB: 06-12-1968 OCCUPATION: CLERICAL  
DISABLED: NO BLIND: NO  
DAYTIME PHONE: 540-677-3395 HOME PHONE: 540-332-8863

ADDRESS: 1832 NORTH POLE LN  
COLDFOOT, AK 99701

FILING STATUS: HEAD OF HOUSEHOLD

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP
JESSICA LEE	15	400-00-7011	DAUGHTER
TAMMY TY	11	400-00-7012	FOSTERCHILD
SAMMY PHROZINTOWES	7	400-00-7013	SON

FORM 760CG:  
FEDERAL ADJUSTED GROSS INCOME: 10,400  
OTHER SUBTRACTIONS: 1000  
VIRGINIA ADJUSTED GROSS INCOME: 9400  
VIRGINIA TAXABLE INCOME: 3200  
TAXPAYER WITHHOLDING: 480  
CREDIT FOR LOW INCOME: 66  
ADJUSTMENTS/CONTRIBUTIONS: 200  
REFUND: 280

# VA760CG -Tax Year 2004

Individual Income Tax Return

 \*VA0760104999\*

TEST U PHROZINTOWES

1832 NORTH POLE LN

COLDFOOT

AK 99701

FilingStatus: 1 Head of Household: X

Exemptions 65 and over Blind Dependents Total

Yourself 1 03 04

Spouse

Vendor ID: •

Name or Filing  
Change:

Address  
Change:

Virginia Return  
Not Filed Last Year:

Your SSN

Spouse's SSN

Accelerated  
Refund:

Amended:

Locality: •

•

•

NOL:

099

400007004

1. Fed Adj Gross Income • 10400.

2. Additions, see pg 2, line 3 •

3. Subtotal 10400.

4a. Age Deduction - You •

4b. Age Deduction - Spouse •

5. Soc Sec & Tier 1 Railroad •

6. State Inc Tax Overpayment •

7. Other Subtractions, see pg 2, line 7 • 1000.

8. Subtotal Subtractions • 1000.

9. Total VAGI 9400.

10a. Federal Sch. A  
Itemized Deductions

10b. State/Local Income Tax •

10. Deductions • 3000.

11. Exemptions 3200.

12. Child/Dependent Care •

13. Subtotal 6200.

14. VA Taxable Income 3200.

15. Tax Amt. 66.

16. Spouse Tax Adjustment •

16a. Your VAGI •

16b. Spouse's VAGI •

17. Net Tax 66.

18a. Your Withholding • 480.

18b. Spouse's Withholding •

19. Estimated Payments •

20. Extension Payments •

21. Credit for Low Income • 66.

22. Credit tax paid another state •

23. Other Credits •

24. Total Payments / Credits 546.

25. Tax you Owe •

26. Overpayment Amount • 480.

27. Amount to  
Credit to Next Year's Tax •

28. Adjustments/Contributions • 200.

**Amount You Owe:**

Paid by Credit Card  
(Enter X) •

**Refund:** ★ 280.

Bank Routing  
Number •

Bank Account  
Number •

\_\_LAR \_\_DLAR \_\_LTD \$ \_\_\_\_\_

Office Use:

\*VA0760203999\*

TEST U PHROZINTOWES  
400007004

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Merchant Seaman: Coalfield Enhancement  
Taxpayer Deceased: Fixed Date Conformity:  
Dependent on another's return: Overseas when due:

Preparer Info 231472323 7 ••  
Phone You 5403328863 5406773395 ••

Spouse •

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations of other state
2. Other Additions:  
a. Fixed Date Conformity •  
b.  
c.

3. Total Additions: L

**Subtractions**

4. Income from obligations or securities of the U.S. •
5. Disability Income reported as wages •
6. Other:  
a. Fixed Date Conformity •  
b. • 25 • 1000.  
c. • •  
d. • •

7. Total Subtractions: 1000.

Dept of Taxation can discuss my return with my preparer. X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS**(from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest  
Addition from 760C OR 760F  
Consumer's Use Tax  
Total Voluntary Contributions 200.  
Spouse's Name - Filing Status 3 Only

**Tax Credit for Low Income Individuals**

8. Exemption Information	Social Security Number	VAGI
a. TEST U PHROZIN	400007004	9400.
b.		
c. JESSICA LEE	400007011	
d. TAMMY TY	400007012	
e. SAMMY PHROZINT	400007013	
f.		
g. Total Family VAGI	•	9400.
9. Total Exemptions	•	04
10. Exemption total on this return		04
11. Line 10 multiplied by \$300		1200.
12. Credit (Lesser of Line 11 above or Page 1, Line 17)		66.

**AGE DEDUCTION DETAILS**

You

Spouse

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN 231472323  
Filing Election 7  
Preparer Phone Number 5406852395

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_

TEST

U PHROZINTOWES

400007004

**Credit for Tax Paid to Another State**

Border State Rule

13a. Enter the filing status claimed on the other state's tax return.

13b. Enter the number below to identify the person claiming the credit  
1. You 2. Spouse 3. Joint

13. Qualifying taxable income on which the other state's tax is based

14. Virginia Taxable Income

15. Qualifying tax owed to the other state

a. Name of state:

16. Virginia Income Tax

17. Income percentage

18. Virginia Income Tax multiplied by Income percentage

19. Credit Allowed

**Adjustments to Amount of Tax**

20. Addition to Tax

a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty

a. Late Filing Penalty

b. Extension Penalty

22. Interest

23. Consumer's Use Tax

24. Voluntary Contributions from overpaid taxes

a. 86 25.

b. 84 25.

## 25. Other Voluntary Contributions

a. 72 25.

b. 81 25.

## School Foundation Contributions

c. 550001 50.

d. 047001 50.

26. Total Adjustments 200.

**Amended Returns**

27. Amount paid with original return, plus additional tax paid after it was filed

28. Add line 27 from above and line 24 from Form 760, enter here

29. Overpayment, if any, as shown on original return or as previously adjusted

30. Subtract line 29 from line 28

31. Tax You Owe

32. Tax You Overpaid

**Credit for Political Contributions From Part XXIII, of Schedule CR**

105. Enter 50% of the amount of eligible political contributions

106. Credit allowable this year

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

VIRGINIA TEST # 6/IRS TEST # 11

FORMS REQUIRED: FORM 760PY, SCHEDULE NPY

INFORMATION RETURNS ATTACHED: FORM W-2 (14), FORM W-2GU (1)

OTHER: DIRECT DEBIT

DATES OF RESIDENCE: 01/01/2004-06/01/2004

OTHER SUBTRACTIONS: 4992

LOCALITY CODE: 087

PREPARER: PTIN: P23456789

FILING ELECTION, 7 (ELECTRONICALLY FILED)

DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST T HUNTER

SSN: 400-00-7005

DOB: 03-16-1939

OCCUPATION: MUSICIAN

DISABLED: NO

BLIND: NO

DAYTIME PHONE: 205-555-1020

HOME PHONE: 804-282-0308

ADDRESS: 1234 LUKE THOMAS BLVD

QUINTON, AL 35130

FILING STATUS: SINGLE

DIRECT DEPOSIT: NAME OF INSTITUTION: MOUNTAIN STATE BANK

RTN: 053111674

ACCT #: 123-444-5678

TYPE OF ACCT: CHECKING

FORM 760PY:

FEDERAL ADJUSTED GROSS INCOME: 15,325

OTHER SUBTRACTIONS: 9992

VIRGINIA ADJUSTED GROSS INCOME: 5333

VIRGINIA TAXABLE INCOME: 2645

2004 ESTIMATED TAX PAYMENTS: 102

REFUND: 49



Due May 2, 2005

## Check Applicable Boxes:

- ☐ Amended Return - Check if Result of NOL ☐
- ☐ Fixed Date Conformity Modifications
- ☐ Qualifying Farmer, Fisherman or Merchant Seaman
- ☐ Overseas on Due Date

Your First Name <b>TEST</b>	MI <b>T</b>	Last Name <b>HUNTER</b>	Suffix .	Your Social Security Number <b>B 400007005</b>
Spouse's First Name	MI	Last Name	Suffix	
Present Home Address (Number and Street, or Rural Route) <b>1234 LUKE THOMAS BLVD</b>				For Office Use <b>00601</b>
City, Town, or Post Office, and State <b>QUINTON AL</b>		ZIP Code <b>35130</b>		
Name of Virginia City or County Where You Were A Resident on Jan. 1, 2005 <b>IMPORTANT</b> <b>HENRICO</b>				Locality Code from Instructions <b>087</b>

Dates of Residence in Virginia: You - From 01012004 To 06012004 Spouse - From \_\_\_\_\_ To \_\_\_\_\_  
month/day/year month/day/year month/day/year month/day/year

STEP 1	FILING STATUS (CHECK ONLY ONE) If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).	EXEMPTIONS (Enter Number)					Total Exemptions	EXEMPTION AMOUNT Enter on Line 12 below.
		You	65 or over	Blind	Dependents			
U Check your Filing Status Enter your Exemptions	1 <input checked="" type="checkbox"/> <b>Single</b> (Claiming federal Head of Household? YES <input type="checkbox"/> )	<b>1</b>	<b>1</b>				<b>02</b>	<b>X \$800 = 1600 00</b>
	2 <input type="checkbox"/> <b>Married, Filing Joint Return</b> (Even if only one had income)	<b>2</b>						<b>X \$800 = 00</b>
	3 <input type="checkbox"/> <b>Married, Filing Separate Returns</b> (Enter spouse's SSN above)	<b>1</b>						<b>X \$800 = 00</b>
	4 <input type="checkbox"/> <b>Married, Filing Separately</b> Column B: Yourself <b>on this Combined Return</b> Column A: Spouse	<b>1</b>						<b>X \$800 = 00 B</b>
		<b>1</b>						<b>X \$800 = 00 A</b>
Enter whole dollars only.								
	5 Dependent on Another's Return (See the instructions for Line 11.)						<b>5</b>	<b>A Spouse</b> Use only when Filing Status 4 is checked.
STEP 2 Do you need to file? See Line 10 Instructions.	6 <b>ADJUSTED GROSS INCOME</b> (Total of Line 32, Col. A1 and B1, Part I, on Page 2)	6						<b>B Yourself</b> For use by all other filers.
	7 Additions from Line 36, Part II, on Page 2	7						<b>15325 00</b>
	8 Subtotal (Add Line 6 and Line 7)	8						<b>15325 00</b>
	9 Subtractions from Line 45, Part III, on Page 2	9						<b>9992 00</b>
	10 <b>VIRGINIA ADJUSTED GROSS INCOME</b> (Subtract Line 9 from Line 8)	10						<b>5333 00</b>
STEP 3 Compute Your Virginia Taxable Income	11 (a) Standard Deduction from Line 46(e), Part IV, on Page 2	11(a)						<b>2022 00</b>
	(b) Itemized Deductions from Line 47(c), Part V, on Page 2	OR 11(b)						<b>00</b>
	12 Prorated <b>Exemption Amount</b> (See instruction to prorate using the Ratio Schedule)	12						<b>666 00</b>
	13 Virginia Child and Dependent Care Expenses Deduction (See instructions)	13						<b>00</b>
	14 Subtotal (Add Lines 11(a) or 11(b), 12 and 13)	14						<b>2688 00</b>
	15 Virginia Taxable Income (Subtract Line 14 from Line 10)	15						<b>2645 00</b>
STEP 4 Compute Your Tax	16 Income Tax: From Tax Table or Tax Rate Schedule	16						<b>53 00</b>
	17 <b>TOTAL TAX</b> (Add column A and column B, Line 16)	17						<b>53 00</b>
STEP 5 Compute Your Payments and Credits	18 Payments: (a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)	18(a)						<b>00</b>
	(b) Spouse's Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)	(b)						<b>00</b>
	(c) Combined 2004 Estimated Tax Payments (Include credit from 2003)	(c)						<b>102 00</b>
	(d) Extension Payment - Form 760E	(d)						<b>00</b>
	Credits: (e) Tax Credit for Low-Income Individuals from Schedule NPY, Part II, Line 11	(e)						<b>00</b>
	(f) Credit for Tax Paid to Another State from Schedule NPY	(f)						<b>00</b>
	(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)						<b>00</b>
	(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2004							<b>00</b>
	19 <b>TOTAL PAYMENTS AND CREDITS</b> [Add Lines 18(a) through (g)]	19						<b>102 00</b>
STEP 6 Compute Amount You Owe or Your Refund	20 If Line 17 is larger than Line 19, enter the difference. This is the <b>INCOME TAX YOU OWE</b> . Skip to Line 22.	20						<b>00</b>
	21 If Line 19 is larger than Line 17, enter the difference. This is the <b>OVERPAYMENT AMOUNT</b>	21						<b>49 00</b>
	22 Addition to tax, penalty and interest from Schedule NPY, Part IV, Line 4	22						<b>00</b>
	23 Amount of overpayment on Line 21 to be <b>CREDITED TO 2005 ESTIMATED INCOME TAX</b> .	23						<b>00</b>
	24 Contributions and Consumer's Use Tax from Schedule NPY, Part V, Line 7	24						<b>00</b>
	25 Add Line 22, Line 23 (Columns A and B) and Line 24	25						<b>00</b>
	26 If you owe tax on Line 20, add Lines 20 and 25 - <b>OR</b> - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the <b>AMOUNT YOU OWE</b> . Attach payment	26						<b>00</b>
	27 If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amount to be <b>REFUNDED TO YOU</b>	27						<b>49 00</b>

**PART I - SCHEDULE OF INCOME AND ADJUSTMENTS** (See instructions)

**—ALL FILERS *MUST* COMPLETE THIS SCHEDULE—**

**ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED**

FOR USE BY ALL OTHER FILERS

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
28 Income:						
(a) Wages, salaries, tips and other compensation ....28(a)	00	00	00	15950 00	10950 00	5000 00
(b) Interest and dividends ..... (b)	00	00	00	00	00	00
(c) Pension and other income (attach explanation) ..... (c)	00	00	00	00	00	00
29 Gross income [Add Lines 28 (a), (b) and (c)] ..... 29	00	00	00	15950 00	10950 00	5000 00
30 Adjustments to income: moving expenses ..... 30	00	00	00	00	00	00
31 Other income adjustments (Attach explanation) ..... 31	00	00	00	625 00	625 00	00
32 Adjusted gross income (Line 29 less Lines 30 and 31)* .. 32	00	00	00	15325 00	10325 00	5000 00
(a) Net fixed date conformity modifications ..... (a)	00	00	00	00	00	00
(b) Fixed date conformity FAGI [Add Lines 32 and 32(a)](b)	00	00	00	15325 00	10325 00	5000 00

\*Enter the amount on Line 32, Col. A1 on page 1, Line 6 Col. A. Enter the amount on Line 32, Col. B1 on page 1, Line 6, Col. B.

**PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME		<b>A</b>	Spouse -USE ONLY when Filing Status 4 is checked	<b>B</b>	Yourself For use by all other filers
33 Special fixed date conformity addition .....	33	<input type="checkbox"/>	00	<input type="checkbox"/>	00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax .....	34	<input type="checkbox"/>	00	<input type="checkbox"/>	00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation .....	35	<input type="checkbox"/>	00	<input type="checkbox"/>	00
36 TOTAL ADDITIONS (Add Lines 33 through 35) Enter here and on Line 7 on Page 1 .....	36	<input type="checkbox"/>	00	<input type="checkbox"/>	00

**PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME**

37	Special fixed date conformity subtraction	37	00	✓		00
38	Age deduction from Sch. NPY, Part I, Line 4	38	00	✓	4992	00
39	State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.)	39	00	✓		00
40	Income attributable to your period of residence outside Virginia from Part I, columns A3 and B3, Line 32(b)	40	00	■	5000	00
41	Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax	41	00	✓		00
42	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and <i>attributable to your period of residence in Virginia</i>	42	00	✓		00
43	Disability income received while a Virginia resident and reported as wages (or payment in lieu of wages) on account of permanent and total disability You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.	43	00	✓		00
	<input type="checkbox"/> Spouse <input type="checkbox"/> You					
44	Other subtractions - refer to the instruction book for Other Subtraction Codes					
	(a) Enter 2 digit code in box	44(a)	00	✓		00
	(b) Enter 2 digit code in box	(b)	00	✓		00
	(c) Enter 2 digit code in box	(c)	00	✓		00
45	TOTAL SUBTRACTIONS - (Add Lines 37 through 44c). Enter here and on Line 9 on Page 1	45	00		9992	00

**PART IV - STANDARD DEDUCTION** (The standard deduction must be claimed unless itemized deductions were claimed on your federal return -see instructions.)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), columns A1 + B1 from Part I above) .....	46(a)	15325	00
(b) Fixed date conformity income <i>attributable to Virginia residence</i> (total of Line 32(b), columns A2 + B2 from Part I above) .....	(b)	10325	00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%) .....	(c)	67.4 %	
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$5,000; Filing Status 3: Enter \$2,500 .....	(d)	3000	00
(e) Multiply Line 46(c) by 46(d). Enter here and on Line 11 (a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed .....	(e)	2022	00

**PART V - ITEMIZED DEDUCTIONS** (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident .....	47(a)	00
(b) State and local income taxes claimed on Schedule A and <i>included on Line 47(a)</i> .....	(b)	00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11 (b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed .....	(c)	00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. h

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

<b>Please Sign Here</b>	Your Signature	Date	<input checked="" type="checkbox"/> Check if deceased.	Your Business Phone Number	Home Phone Number
	X			✓ 205 5551020	✓ 804 2820308
<b>Preparer's Use Only</b>	Spouse's Signature (If Filing Status 2 or 4, <b>both</b> must sign.)	Date	<input checked="" type="checkbox"/> Check if deceased.	Spouse's Business Phone Number	
	X			✓ ( )	
<b>Preparer's Use Only</b>	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN
	X			(804) 2666562	✓ P 23456789
	Firm's Name (or Yours If Self-Employed) and Address				Filing Election
					✓ 7

**Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments**

## Schedule NPY

Schedule of Adjustments For  
Nonresident or Part-Year Resident  
Attach this Schedule to your Form 760PY or Form 763

2004

Page 1

Name(s) As Shown On Virginia Return  TEST T HUNTER	<b>B</b> Your SSN 400007005 <b>A</b> Spouse's SSN
--	--

**Part I - Form 760PY ONLY - Age Deduction** (Read instructions before completing - changes for 2004.)

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable.

For Filing Status 3, enter spouse's birth date. . . . .

1. Enter birthdate (For Filing Statuses 2 and 4 both birth dates are required even if only one qualifies for an age deduction.) . . . . .
2. Enter Age Deduction (See instructions.) . . . . .
3. Enter the Ratio Schedule amount for the date you moved into or out of Virginia . . . . .
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here. . . . .

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B, to Line 38, Col. B, Form 760PY.  
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Line 38, Col. B, Form 760PY.  
Filing Status 4 - Transfer amounts from Line 4 to Line 38, Col. A & B, Form 760PY.

A SPOUSE		B YOU	
Month - Day - Year		Month - Day - Year	
- -		03161939	
		00	12000 00
.		.416	
		00	4992 00

**You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.**

**Part II - Computation for Tax Credit for Low Income Individuals**

x See instructions to compute.

x Please list below the name, Social Security Number (SSN) and Guideline Income for you, your spouse, and each dependent.

x If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.

x Failure to complete this Part may result in credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)			Guideline Income	
1. Yourself						00
2. Spouse						00
3. Dependent						00
4. Dependent						00
5. Dependent						00
6. Dependent						00
7. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable.)				7.		00
8. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 7 and the poverty guidelines in the instructions, determine your eligibility. . .				8.		
9. If eligible, enter the number of personal exemptions from Form 760PY or 763. (Do not include age or blindness exemption.) . . . . .				9.		
10. Multiply Line 9 by \$300 . . . . .				10.		00
11. Compare the amount of tax on Line 17, Form 760PY, or on Line 18, Form 763, to the amount on Line 10 above. Enter the lower amount here. This is your Tax Credit for Low Income Individuals. Enter on Line 18(e), Form 760PY, or Line 19(e), Form 763. . . . .				11.		00

**Part III - Credit for Tax Paid to Another State**

x Attach copy of that state's return.

1. Enter qualifying taxable income base for other state's taxes. (See instructions.) . . . . .
2. Virginia Taxable Income - Enter amount from Line 15, Form 760PY, or Line 17, Form 763.
3. Enter qualifying tax paid to other state. (See instructions.) Name of state: \_\_\_\_\_
4. Virginia Income Tax - Enter amount from Form 760PY, Line 16, or from Form 763, Line 18
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100%. (For ex., 31.6%). . . . .
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5. . .
7. **Credit** - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6. . . . .
8. **Total** - Add Line 7, Col. A and Col. B. Also enter on Line 18(f), Form 760PY or Line 19(f), Form 763.  
**Note:** The sum of Line 11, Part II, and Line 8, Part III, cannot exceed your tax liability. Lower Line 8, Part III, if necessary to ensure sum does not exceed.

Spouse This column for 760PY Filing Status 4 filers only.		You	
	00		00
	00		00
	00		00
	00		00
	%		%
	00		00
	00		00
			00

## Schedule NPY

2004  
Page 2

Name(s) As Shown on Virginia Return <b>TEST T HUNTER</b>	Social Security Number <b>400007005</b>
---	--

**Part IV - Addition to Tax , Penalty and Interest**

x See instructions.

1. Addition to Tax - Enter amount from Form 760C or Form 760F, whichever is applicable. . . . .	1.		<b>00</b>	✓
2. Penalty - See instructions. If owed, check one and enter amount: j Late Filing Penalty or j Extension Penalty . . . . .	2.		<b>00</b>	✓
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions. . . . .	3.		<b>00</b>	✓
4. <b>Total</b> - Add Lines 1, 2 and 3. Enter here and on Line 22, Form 760PY, or Line 23, Form 763. . . . .	4.		<b>00</b>	

**Part V - Contributions and Consumer's Use Tax** (See instructions.)1. **Voluntary Contributions From Overpaid Taxes**

Enter the code for the organization and the contribution amount(s) in boxes 1a through 1h.

*If you are donating to more than 8 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

	Code	Amount	
1a.			<b>00</b> ✓
1b.			<b>00</b> ✓
1c.			<b>00</b> ✓
1d.			<b>00</b> ✓
1e.			<b>00</b> ✓
1f.			<b>00</b> ✓
1g.			<b>00</b> ✓
1h.			<b>00</b> ✓

2. **Total Voluntary Contributions - Add Lines 1a -1h**

This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24. . . . .

2.		<b>00</b>
----	--	-----------

3. **Other Voluntary Contributions**

Enter the code of the organization and the contribution amount(s) in boxes 3a through 3e.

*If you are donating to more than 5 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

3a.			<b>00</b> ✓
3b.			<b>00</b> ✓
3c.			<b>00</b> ✓
3d.			<b>00</b> ✓
3e.			<b>00</b> ✓

4. **Public School Foundations**

Enter the code of the foundation and the contribution amount in boxes 4a through 4c.

*If you want to donate to more than 4 school foundations, enter "999999" and the total amount donated to school foundations on 4a, and attach a schedule showing the amount donated to each foundation. See Instructions for foundations codes.*

4a.			<b>00</b> ✓
4b.			<b>00</b> ✓
4c.			<b>00</b> ✓

5. **Total Contributions - Add Line 2, Lines 3 a-e, and Lines 4 a-c.** . . . . .

5.		<b>00</b>
----	--	-----------

6. **Consumer's Use Tax** . . . . .

6.		<b>00</b>
----	--	-----------

7. **Total Contributions and Consumer's Use Tax - Add Line 5 and Line 6**

Enter this amount on Form 760PY, Line 24, or Form 763, Line 25. . . . .

7.		<b>00</b>
----	--	-----------

Be sure to attach Form NPY to your return.

## Schedule NPY

2004  
Page 2

Name(s) As Shown on Virginia Return <b>TEST T HUNTER</b>	Social Security Number <b>400007005</b>
---	--

**Part IV - Addition to Tax , Penalty and Interest**

x See instructions.

1. Addition to Tax - Enter amount from Form 760C or Form 760F, whichever is applicable. . . . .	1.		<b>00</b>	✓
2. Penalty - See instructions. If owed, check one and enter amount: j Late Filing Penalty or j Extension Penalty . . . . .	2.		<b>00</b>	✓
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions. . . . .	3.		<b>00</b>	✓
4. <b>Total</b> - Add Lines 1, 2 and 3. Enter here and on Line 22, Form 760PY, or Line 23, Form 763. . . . .	4.		<b>00</b>	

**Part V - Contributions and Consumer's Use Tax** (See instructions.)1. **Voluntary Contributions From Overpaid Taxes**

Enter the code for the organization and the contribution amount(s) in boxes 1a through 1h.

*If you are donating to more than 8 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

	Code	Amount	
1a.			<b>00</b> ✓
1b.			<b>00</b> ✓
1c.			<b>00</b> ✓
1d.			<b>00</b> ✓
1e.			<b>00</b> ✓
1f.			<b>00</b> ✓
1g.			<b>00</b> ✓
1h.			<b>00</b> ✓

2. **Total Voluntary Contributions - Add Lines 1a -1h**

This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24. . . . .

2.		<b>00</b>
----	--	-----------

3. **Other Voluntary Contributions**

Enter the code of the organization and the contribution amount(s) in boxes 3a through 3e.

*If you are donating to more than 5 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

3a.			<b>00</b> ✓
3b.			<b>00</b> ✓
3c.			<b>00</b> ✓
3d.			<b>00</b> ✓
3e.			<b>00</b> ✓

4. **Public School Foundations**

Enter the code of the foundation and the contribution amount in boxes 4a through 4c.

*If you want to donate to more than 4 school foundations, enter "999999" and the total amount donated to school foundations on 4a, and attach a schedule showing the amount donated to each foundation. See Instructions for foundations codes.*

4a.			<b>00</b> ✓
4b.			<b>00</b> ✓
4c.			<b>00</b> ✓

5. **Total Contributions - Add Line 2, Lines 3 a-e, and Lines 4 a-c.** . . . . .

5.		<b>00</b>
----	--	-----------

6. **Consumer's Use Tax** . . . . .

6.		<b>00</b>
----	--	-----------

7. **Total Contributions and Consumer's Use Tax - Add Line 5 and Line 6**

Enter this amount on Form 760PY, Line 24, or Form 763, Line 25. . . . .

7.		<b>00</b>
----	--	-----------

Be sure to attach Form NPY to your return.

VIRGINIA TEST #7/IRS TEST # 20

FORMS REQUIRED: FORM 760CG, SCHEDULE ADJ/CG, SCHEDULE FED

INFORMATION RETURNS ATTACHED: FORM W-2 (2)  
BOX 15, VA

OTHER SUBTRACTIONS: UNEMPLOYMENT COMPENSATION BENEFITS, 2670

OTHER: PAID BY CREDIT CARD

LOCALITY CODE: 760

PREPARER: SSN: 249-38-2525  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST R DE LA HALO SSN: 400-00-7006  
DOB: 04-10-1975 OCCUPATION: TREE TRIMMER  
DISABLED: NO BLIND: NO  
DAYTIME PHONE: NOT GIVEN

SPOUSE: NAME: RUBY D MONDAY SSN: 400-00-7014  
DOB: 03-20-1977 OCCUPATION: ANIMAL TRAINER  
DISABLED: NO BLIND: NO

ADDRESS: 7 HEAVENS LN  
BETHLEHEM, KY 40007

FILING STATUS: MARRIED FILING JOINTLY

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP
ANGELA DE LA HALO	6	400-00-7015	DAUGHTER
GABRIEL DE LA HALO	9	400-00-7016	SON
MICHAEL MONDAY	10	400-00-7017	SON
LUCKY MONDAY	11	400-00-7018	DAUGHTER
ARCHIBALD DE LA HALO	12	400-00-7019	SON
DAVID SAINT	60	400-00-7020	PARENT
MARY SAINT	58	400-00-7021	PARENT

FORM 760CG:

FEDERAL ADJUSTED GROSS INCOME: 95,860

OTHER SUBTRACTIONS: 2670

VIRGINIA ADJUSTED GROSS INCOME: 93,190

VIRGINIA TAXABLE INCOME: 78,172

SPOUSE TAX ADJUSTMENT: 204

SPOUSE WITHHOLDING: 1273

2004 ESTIMATED PAYMENTS: 2400

OTHER CREDITS: POLITICAL CONTRIBUTION CREDIT, 50

TAX YOU OWE: 310

# VA760CG -Tax Year 2004

Individual Income Tax Return

\*VA0760104999\*

TEST R DE LA HALO  
RUBY D MONDAY  
7 HEAVENS LN

BETHLEHEM KY 40007  
FilingStatus: 2 Head of Household:

Exemptions 65 and over Blind Dependents Total  
Yourself 1 07 09  
Spouse 1  
Vendor ID: •

1. Fed Adj Gross Income • 95860.  
2. Additions, see pg 2, line 3 •  
3. Subtotal 95860.  
4a. Age Deduction - You •  
4b. Age Deduction - Spouse •  
5. Soc Sec & Tier 1 Railroad •  
6. State Inc Tax Overpayment •  
7. Other Subtractions, see pg 2, line 7 • 2670.  
8. Subtotal Subtractions • 2670.  
9. Total VAGI 93190.  
10a. Federal Sch. A Itemized Deductions 11491.  
10b. State/Local Income Tax • 3673.  
10. Deductions • 7818.  
11. Exemptions 7200.  
12. Child/Dependent Care •  
13. Subtotal 15018.  
14. VA Taxable Income 78172.  
15. Tax Amt. 4237.  
16. Spouse Tax Adjustment • 204.

Name or Filing Change:  
Address Change:  
Virginia Return Not Filed Last Year:  
Your SSN DELA  
Spouse's SSN MOND  
Accelerated Refund:  
Amended: NOL:  
Locality: • 760  
• 400007006  
• 400007014  
16a. Your VAGI • 10803.  
16b. Spouse's VAGI • 82387.  
17. Net Tax 4033  
18a. Your Withholding •  
18b. Spouse's Withholding • 1273.  
19. Estimated Payments • 2400.  
20. Extension Payments •  
21. Credit for Low Income •  
22. Credit tax paid another state •  
23. Other Credits X • 50.  
24. Total Payments / Credits 3723.  
25. Tax you Owe • 310.  
26. Overpayment Amount •  
27. Amount to Credit to Next Year's Tax •  
28. Adjustments/Contributions •  
Amount You Owe:  
Paid by Credit Card X • 310.  
Refund: ★  
Bank Routing Number •  
Bank Account Number •

\_\_LAR \_\_DLAR \_\_LTD \$ \_\_\_\_\_ Office Use:

\*VA0760203999\*

TEST R DE LA HALO  
400007006

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Coalfield  
Merchant Seaman: Enhancement  
Taxpayer Fixed Date  
Deceased: Conformity:  
Dependent on Overseas  
another's return: when due:

Preparer Info 249382525

Phone  
You

Spouse

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations of other state
2. Other Additions:
  - a. Fixed Date Conformity
  - b.
  - c.

3. Total Additions:

**Subtractions**

4. Income from obligations or securities of the U.S.
5. Disability Income reported as wages
6. Other:
  - a. Fixed Date Conformity
  - b. 37
  - c.
  - d.

7. Total Subtractions: 2670.

Dept of Taxation can discuss my return with my preparer.

X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS** (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

7 •• Total Voluntary Contributions

•• Spouse's Name - Filing Status 3 Only

•

**Tax Credit for Low Income Individuals**

8. Exemption Information Social Security Number VAGI

- a.
- b.
- c.
- d.
- e.
- f.

g. Total Family VAGI •

9. Total Exemptions •

10. Exemption total on this return

11. Line 10 multiplied by \$300

12. Credit (Lesser of Line 11 above or Page 1, Line 17)

**AGE DEDUCTION DETAILS**

You

Spouse

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN 249382525

Filing Election 7

Preparer Phone Number

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_



TEST

R DE LA HALO

400007006

**Credit for Tax Paid to Another State**

Border State Rule

13a. Enter the filing status claimed on the other state's tax return.

13b. Enter the number below to identify the person claiming the credit  
1. You 2. Spouse 3. Joint

13. Qualifying taxable income on which the other state's tax is based

14. Virginia Taxable Income

15. Qualifying tax owed to the other state

a. Name of state:

16. Virginia Income Tax

17. Income percentage

18. Virginia Income Tax multiplied by Income percentage

19. Credit Allowed

**Adjustments to Amount of Tax**20. Addition to Tax  
a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty  
a. Late Filing Penalty

b. Extension Penalty

22. Interest

23. Consumer's Use Tax

24. Voluntary Contributions from overpaid taxes

a.

b.

## 25. Other Voluntary Contributions

a.

b.

## School Foundation Contributions

c.

d.

## 26. Total Adjustments

**Amended Returns**

27. Amount paid with original return, plus additional tax paid after it was filed

28. Add line 27 from above and line 24 from Form 760, enter here

29. Overpayment, if any, as shown on original return or as previously adjusted

30. Subtract line 29 from line 28

31. Tax You Owe

32. Tax You Overpaid

**Credit for Political Contributions From Part XXIII, of Schedule CR**

105. Enter 50% of the amount of eligible political contributions

50.

106. Credit allowable this year

50.

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

**2004 Virginia Schedule FED**

TEST R DE LA HALO  
RUBY D MONDAY  
7 HEAVENS LN

\*VA0FED104999\*

BETHLEHEM KY 40007

400007006

400002020

760

**SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION**

1. Schedule Name	First Schedule Info. C	Second Schedule Info.
2. Gross Receipts or Sales	1667.	
3. Depreciation / expense deduction		
4. Business Activity Code	812910	
5. Business Locality Code	760	
6. Car and truck expenses	323.	
7. Inventory at end of year		
8. Number of miles you used your vehicle for: <b>Business</b>	860	
9. Number of miles you used your vehicle for: <b>Commuting</b>	200	
10. Number of miles you used your vehicle for: <b>Other</b>	16700	

**SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION**

11. Number of miles you used your vehicle for: <b>Business</b>	3000
12. Number of miles you used your vehicle for: <b>Commuting</b>	520
13. Number of miles you used your vehicle for: <b>Other</b>	480
14. Percent of business use of vehicle: <b>Vehicle 1</b>	07500
15. Percent of business use of vehicle: <b>Vehicle 2</b>	

**SCHEDULE 4562 INFORMATION**

16. Property Used more than 50%  
in a qualified business use:  
Type of property

17. Date placed in service

18. Business/investment  
use percentage

19. Cost or other basis

20. Depreciation deduction

21. Elected section 179 cost

22. Business Locality Code

VIRGINIA TEST # 8/IRS TEST # 25

FORMS REQUIRED: FORM 763, SCHEDULE NPY

OTHER: STATE OF RESIDENCE, GA  
PAID BY CREDIT CARD

OTHER SUBTRACTIONS: PREPAID TUITION, 2000

OTHER VOLUNTARY CONTRIBUTIONS: FAMILY/CHILDREN'S TRUST FUND, 25  
HOME ENERGY ASSISTANCE, 25

PUBLIC SCHOOL FOUNDATIONS: NEW KENT EDUCATIONAL FOUNDATION, 100

OTHER: INCOME (ALL SOURCES), 71,913  
INCOME (VA SOURCES), 16,200

LOCALITY CODE: 760

PREPARER: PTIN: P32825271  
PHONE: 804-786-3380  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST O OLYMPICS                      SSN: 400-00-7007  
DOB: 04-21-1939                                      OCCUPATION: SPECIALIST  
DISABLED: NO    BLIND: NO  
DAYTIME PHONE: 404-555-1020

ADDRESS: 121 TORCH ST  
ATLANTA, GA 30301

FILING STATUS: SINGLE

DEPENDENTS INFORMATION:

NAME	AGE	SSN	RELATIONSHIP
WENDY OLYMPICS	9	400-00-7022	DAUGHTER

FORM 763:

FEDERAL ADJUSTED GROSS INCOME: 71,913  
OTHER SUBTRACTIONS: 2000  
VIRGINIA ADJUSTED GROSS INCOME: 69,913  
NONRESIDENT TAXABLE INCOME: 7868  
2004 ESTIMATED PAYMENTS: 263  
CONTRIBUTIONS FROM SCHEDULE NPY: 150  
TAX YOU OWE: 150

763

## Virginia Nonresident Income Tax Return 2004

Due May 2, 2005

## Check Applicable Boxes:

- ☐ Amended Return - Check if Result of NOL ☐
- ☐ Fixed Date Conformity Modifications
- ☐ Overseas on Due Date
- ☐ Qualifying Farmer, Fisherman or Merchant Seaman
- ☐ Name(s) and Address Different Than Shown on 2003 Virginia Return

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2004, you may have to use Form 760PY.

Your First Name <b>TEST</b>	M <b>O</b>	Last Name <b>OLYMPICS</b>	Suffix <b>:</b>	Your Social Security Number <b>400007007</b>
Spouse's First Name <b>:</b>	M <b>:</b>	Last Name <b>:</b>	Suffix <b>:</b>	Spouse's Social Security Number <b>✓</b>
Present Home Address (Number and Street, or Rural Route) <b>121 TORCH ST</b>				State of Residence <b>GA</b>
City, Town, or Post Office, and State <b>ATLANTA GA</b>		ZIP Code <b>30301</b>	Locality Code from Instructions <b>✓ 760</b>	
Important - Name of Virginia City or County in Which Principal Place of Business, Employment or Income Source is Located <b>RICHMOND</b>				

City or h County

STEP 1  
Check your Filing Status Enter your Exemptions

## FILING STATUS (CHECK ONLY ONE)

## EXEMPTIONS (Enter Number)

Total Exemptions

EXEMPTION AMOUNT  
Enter on Line 12 below.

	You	65 or over	Blind	Dependents	Total Exemptions		
1 <input checked="" type="checkbox"/> <b>Single</b> (Claiming federal Head of Household? YES h )	1	1		01	03	X \$800 =	2400 00
2 <input type="checkbox"/> <b>Married, Filing Joint Return</b> (BOTH must have Virginia source income)	2					X \$800 =	00 00
3 <input type="checkbox"/> <b>Married, Spouse Has No Income From Any Source</b> (Enter spouse's SSN above)	2					X \$800 =	00 00
Spouse's full name _____							
4 <input type="checkbox"/> <b>Married, Filing Separate Return</b> (Enter spouse's SSN above)	1					X \$800 =	00 00
Spouse's full name _____							

5 **Dependent on Another's Return** (See the instructions for Line 11.) ☐ Enter whole dollars only.STEP 2  
Do you need to file? See Line 10 Instructions. →

6 <b>ADJUSTED GROSS INCOME</b> from your federal return (not federal taxable income)	6	✓	71913	00
7 Additions from Line 32, Part I, on page 2	7	✓		00
8 Subtotal (Add Line 6 and Line 7)	8		71913	00
9 Subtractions from Line 40, Part II, on page 2	9	✓	2000	00
10 <b>VIRGINIA ADJUSTED GROSS INCOME</b> (Subtract Line 9 from Line 8)	10		69913	00

STEP 3  
Compute Your Virginia Taxable Income

11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on page 2	11	✓	32544	00
12 Enter the <b>Exemption Amount</b> computed above on Line 1, 2, 3 or 4.	12		2400	00
13 Virginia Child and Dependent Care Expenses Deduction (See instructions.)	13	✓		00
14 Subtotal (Add Lines 11, 12 and 13)	14		34944	00
15 Taxable income computed as a resident (Subtract Line 14 from Line 10)	15		34969	00
16 Percentage from Line 59, Part V, on page 2 [Enter to one decimal place only. (Ex.: 5.4%)]	16	✓	22.5	%
17 <b>NONRESIDENT TAXABLE INCOME</b> (Multiply Line 15 by percentage on Line 16)	17		7868	00

STEP 4  
Compute Your Tax, Payments and Credits

18 Income Tax: From Tax Table or Tax Rate Schedule	18		263	00
19 Payments: (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)	19(a)	✓		00
(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)	(b)	✓		00
(c) 2004 estimated tax payments (Include credit from 2003)	(c)	✓	263	00
(d) Extension payment - Form 760E	(d)	✓		00
Credits: (e) Tax Credit for Low-Income Individuals from Schedule NPY, Part II, Line 11	(e)	✓		00
(f) Credit for tax paid to another state from Schedule NPY, Part III, Line 8	(f)	✓		00
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)	✓		00
(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2004		<input type="checkbox"/>		
20 <b>TOTAL PAYMENTS AND CREDITS</b> [add Lines 19(a) through (g)]	20		263	00

STEP 5  
Compute Amount You Owe or Your Refund

21 If Line 18 is larger than Line 20, enter the difference. This is the <b>INCOME TAX YOU OWE</b> . Skip to Line 23.	21	✓		00
22 If Line 20 is larger than Line 18, enter the difference. This is the <b>OVERPAYMENT AMOUNT</b>	22	✓		00
23 Addition to tax, penalty and interest from Schedule NPY, Part IV, Line 4	23	✓		00
24 Amount of overpayment on Line 22 to be <b>CREDITED TO 2005 ESTIMATED INCOME TAX</b>	24	✓		00
25 Contributions from Schedule NPY, Part V, Line 7.	25	✓	150	00
26 Add Line 23, Line 24 and Line 25	26		150	00
27 If you owe tax on Line 21, add Lines 21 and 26 - <b>OR</b> - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the <b>AMOUNT YOU OWE</b> . Attach payment	27	✓	150	00
28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be <b>REFUNDED TO YOU</b>	28	✓		00

Check here if credit card payment has been made ☒

Be Sure To Sign Your Return On Page 2

For Local Use

LTD

For Office Use

Coding

**PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**

29	Interest on obligations of other states, exempt from federal income tax, but not state tax .....	29		00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation) .....	30		00
31	Special Fixed Date Conformity additions (See instructions) .....	31	✓	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on page 1 .....	32		00

**PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI)**33 Age Deduction: **Read instructions** - changes for 2004.

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable \_\_\_\_\_

For Filing Status 3, enter spouse's birth date \_\_\_\_\_

(a) Enter birth date (For Filing Statuses 2 and 4 both birth dates are required even if only one qualifies for an age deduction.) .... (a)

(b) Enter Age Deduction (See instructions.) ..... (b)

Col. A - Spouse	
Month - Day - Year	
-	-
	00

Col. B - You	
Month - Day - Year	
-	-
	00

(c) Add amounts on line 33(b) above and enter the total on this line ..... 33 ✓

34 State income tax refund or overpayment credit reported as income on your federal return ..... 34

35 Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax ..... 35 ✓

36 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return ..... 36 ✓

37 Disability income reported as wages (or payments in lieu of wages) on account of ☐ Spouse  
permanent and total disability ☐ You ..... 37 ✓**You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.**

38 Special Fixed Date Conformity subtractions (See instructions) ..... 38 ✓

39 Other Subtractions - refer to the instruction book for Other Subtraction Codes

39a Enter 2 digit code in box 

33
----

 ✓ 39a ✓ 2000 0039b Enter 2 digit code in box 

1
---

 ✓ 39b ✓ 0039c Enter 2 digit code in box 

1
---

 ✓ 39c ✓ 00

40 TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on page 1 ..... 40 2000 00

**PART III - STANDARD DEDUCTION** (Must be used unless itemized deductions are being claimed on your federal return)

41 Filing Status: 1 = \$3,000; 2 = \$5,000; 3 or 4 = \$2,500; Enter here and on Line 11 on the page 1 ..... 41 00

**PART IV - ITEMIZED DEDUCTIONS** (If you itemized deductions on your federal return, see page 16 of the instructions.)

42 Total federal itemized deductions ..... 42 34044 00

43 State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced) ..... 43 ✓ 1500 00

44 TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on page 1 ..... 44 32544 00

**PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE** (See instructions)

Enter losses or negative numbers in brackets.

		COLUMN A All Sources	COLUMN B Virginia Sources
45	Wages, salaries, tips, etc. ....		00
46	Interest income .....	22482	00
47	Dividends .....	16166	00
48	Alimony received .....		00
49	Business income or loss .....		00
50	Capital gain or loss/capital gain distributions .....	33265	16200
51	Other gains or losses .....		00
52	Taxable pensions, annuities and IRA distributions .....		
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc. ....		00
54	Farm income or loss .....		00
55	Other income .....		00
56	Interest on obligations of other states from Line 29 .....		00
57	Lump-sum distributions/accumulation distributions included on Line 30 .....		00
58	TOTAL - Add Lines 45 through 57 and enter each column total here .....	71913	16200
59	Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%.) ENTER here and on Line 16 on page 1 .....		22.5%

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☒

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date	<input checked="" type="checkbox"/> Check if deceased.	Your Business Phone Number	Home Phone Number
	X			✓ ( )	✓ ( )
Preparer's Use Only	Spouse's Signature (If a joint return, both must sign.)	Date	<input checked="" type="checkbox"/> Check if deceased.	Spouse's Business Phone Number	
	X			✓ 4045551020	
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN
	X			8047863380	✓ P32825271
	Firm's Name (or Yours If Self-Employed) and Address				Filing Election
					✓ 7

**Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments**

## Schedule NPY

Schedule of Adjustments For  
Nonresident or Part-Year Resident  
Attach this Schedule to your Form 760PY or Form 763

2004

Page 1

Name(s) As Shown On Virginia Return  TEST O OLYMPICS	<b>B</b> Your SSN 400007007
	<b>A</b> Spouse's SSN

**Part I - Form 760PY ONLY - Age Deduction** (Read instructions before completing - changes for 2004.)

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable.

For Filing Status 3, enter spouse's birth date. . . . .

1. Enter birthdate (For Filing Statuses 2 and 4 both birth dates are required even if only one qualifies for an age deduction.) . . . . .
2. Enter Age Deduction (**See instructions.**) . . . . .
3. Enter the Ratio Schedule amount for the date you moved into or out of Virginia . . . . .
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here. . . . .

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B, to Line 38, Col. B, Form 760PY.  
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Line 38, Col. B, Form 760PY.  
Filing Status 4 - Transfer amounts from Line 4 to Line 38, Col. A & B, Form 760PY.

<b>A</b> SPOUSE		<b>B</b> YOU	
Month - Day - Year		Month - Day - Year	
1.	- -	1.	- -
2.	00	2.	00
3.	.	3.	.
4.	00	4.	00

**You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.**

**Part II - Computation for Tax Credit for Low Income Individuals**

- x **See instructions to compute.**
- x Please list below the name, Social Security Number (SSN) and Guideline Income for you, your spouse, and each dependent.
- x If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- x Failure to complete this Part may result in credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)	Guideline Income
1. Yourself			00
2. Spouse			00
3. Dependent			00
4. Dependent			00
5. Dependent			00
6. Dependent			00
7. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable.)	7.		00
8. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 7 and the poverty guidelines in the instructions, determine your eligibility. . .	8.		
9. If eligible, enter the number of personal exemptions from Form 760PY or 763. (Do not include age or blindness exemption.) . . . . .	9.		
10. Multiply Line 9 by \$300 . . . . .	10.		00
11. Compare the amount of tax on Line 17, Form 760PY, or on Line 18, Form 763, to the amount on Line 10 above. Enter the lower amount here. This is your Tax Credit for Low Income Individuals. Enter on Line 18(e), Form 760PY, or Line 19(e), Form 763. . . . .	11.		00

**Part III - Credit for Tax Paid to Another State**

- x **Attach copy of that state's return.**

	Spouse This column for 760PY Filing Status 4 filers only.	You
1. Enter qualifying taxable income base for other state's taxes. (See instructions.) . . . . .	00	00
2. Virginia Taxable Income - Enter amount from Line 15, Form 760PY, or Line 17, Form 763.	00	00
3. Enter qualifying tax paid to other state. (See instructions.) Name of state: _____	00	00
4. Virginia Income Tax - Enter amount from Form 760PY, Line 16, or from Form 763, Line 18	00	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100%. (For ex., 31.6%). . . . .	%	%
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5. . .	00	00
7. <b>Credit</b> - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6. . . . .	00	00
8. <b>Total</b> - Add Line 7, Col. A and Col. B. Also enter on Line 18(f), Form 760PY or Line 19(f), Form 763. <b>Note:</b> The sum of Line 11, Part II, and Line 8, Part III, cannot exceed your tax liability. Lower Line 8, Part III, if necessary to ensure sum does not exceed.		00

## Schedule NPY

2004  
Page 2

Name(s) As Shown on Virginia Return <b>TEST O OLYMPICS</b>	Social Security Number <b>400007007</b>
---	--

**Part IV - Addition to Tax , Penalty and Interest**

x See instructions.

1. Addition to Tax - Enter amount from Form 760C or Form 760F, whichever is applicable. . . . . 1.		<b>00</b>	✓
2. Penalty - See instructions. If owed, check one and enter amount: j Late Filing Penalty or j Extension Penalty . . . . . 2.		<b>00</b>	✓
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions. . . . . 3.		<b>00</b>	✓
4. <b>Total</b> - Add Lines 1, 2 and 3. Enter here and on Line 22, Form 760PY, or Line 23, Form 763. . . . . 4.		<b>00</b>	

**Part V - Contributions and Consumer's Use Tax** (See instructions.)1. **Voluntary Contributions From Overpaid Taxes**

Enter the code for the organization and the contribution amount(s) in boxes 1a through 1h.

*If you are donating to more than 8 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

	Code	Amount	
1a.		<b>00</b>	✓
1b.		<b>00</b>	✓
1c.		<b>00</b>	✓
1d.		<b>00</b>	✓
1e.		<b>00</b>	✓
1f.		<b>00</b>	✓
1g.		<b>00</b>	✓
1h.		<b>00</b>	✓

2. **Total Voluntary Contributions - Add Lines 1a -1h**

This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24. . . . . 2.

	<b>00</b>
--	-----------

3. **Other Voluntary Contributions**

Enter the code of the organization and the contribution amount(s) in boxes 3a through 3e.

*If you are donating to more than 5 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

3a.	7   2	25	<b>00</b>	✓
3b.	8   1	25	<b>00</b>	✓
3c.			<b>00</b>	✓
3d.			<b>00</b>	✓
3e.			<b>00</b>	✓

4. **Public School Foundations**

Enter the code of the foundation and the contribution amount in boxes 4a through 4c.

*If you want to donate to more than 4 school foundations, enter "999999" and the total amount donated to school foundations on 4a, and attach a schedule showing the amount donated to each foundation. See Instructions for foundations codes.*

4a.	1   2   7   0   0   1	100	<b>00</b>	✓
4b.			<b>00</b>	✓
4c.			<b>00</b>	✓

5. **Total Contributions - Add Line 2, Lines 3 a-e, and Lines 4 a-c.** . . . . . 5.

150	<b>00</b>
-----	-----------

6. **Consumer's Use Tax** . . . . . 6.

	<b>00</b>
--	-----------

7. **Total Contributions and Consumer's Use Tax - Add Line 5 and Line 6**

Enter this amount on Form 760PY, Line 24, or Form 763, Line 25. . . . . 7.

150	<b>00</b>
-----	-----------

Be sure to attach Form NPY to your return.

VIRGINIA TEST # 9/IRS TEST # 33

FORMS REQUIRED: FORM 760CG

INFORMATION RETURNS ATTACHED: FORM 1099R (2)  
BOX 11, VA

LOCALITY CODE: 760

PREPARER: FEIN: 54-1234598  
PHONE: 804-359-6262  
NAME: JOE TAX  
FIRM NAME: JOE'S TAX SERVICE  
ADDRESS: 12 E MAIN ST SUITE 200  
RICHMOND, VA 23220  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST Y INSIGHTFUL	SSN: 400-00-7008
DOB: 03-15-1940	OCCUPATION: RETIRED
DISABLED: NO	PRES ELEC FUND: NO
DAYTIME PHONE: NOT GIVEN	BLIND: NO

SPOUSE: NAME: IRENE K INSIGHTFUL	SSN: 400-00-7023
DOB: 05-12-1938	OCCUPATION: RETIRED
DISABLED: NO	BLIND: YES

ADDRESS: 512 HOWARD DR  
WINTER PARK, FL 32789


FILING STATUS: MARRIED FILING JOINT

FORM 760CG:  
FEDERAL ADJUSTED GROSS INCOME: 25,900  
SUBTOTAL SUBTRACTIONS: 19,800  
VIRGINIA ADJUSTED GROSS INCOME: 6100  
VIRGINIA TAXABLE INCOME: 0  
SPOUSE WITHHOLDING: 100  
OVERPAYMENT AMOUNT: 100



# VA760CG -Tax Year 2004

Individual Income Tax Return

 \*VA0760104999\*

TEST Y INSIGHTFUL  
IRENE K INSIGHTFUL  
512 HOWARD DR

WINTER PARK FL 32789

FilingStatus: 2 Head of Household:

Exemptions 65 and over Blind Dependents Total  
Yourself 1 04  
Spouse 1 1 1

Vendor ID: •

1. Fed Adj Gross Income • 25900.

2. Additions, see pg 2, line 3 •

3. Subtotal 25900.

4a. Age Deduction - You • 6000.

4b. Age Deduction - Spouse • 12000.

5. Soc Sec & Tier 1 Railroad • 1800.

6. State Inc Tax Overpayment •

7. Other Subtractions, see pg 2, line 7 •

8. Subtotal Subtractions • 19800.

9. Total VAGI 6100.

10a. Federal Sch. A Itemized Deductions

10b. State/Local Income Tax •

10. Deductions •

11. Exemptions

12. Child/Dependent Care •

13. Subtotal

14. VA Taxable Income

15. Tax Amt.

16. Spouse Tax Adjustment •

Name or Filing Change:

Address Change:

Virginia Return Not Filed Last Year:

Your SSN

Spouse's SSN

Accelerated Refund:

Amended:

Locality: •

INSI •

INSI •

NOL:

760

400007008

400007023

16a. Your VAGI •

16b. Spouse's VAGI •

17. Net Tax

18a. Your Withholding •

18b. Spouse's Withholding • 100.

19. Estimated Payments •

20. Extension Payments •

21. Credit for Low Income •

22. Credit tax paid another state •

23. Other Credits •

24. Total Payments / Credits 100.

25. Tax you Owe •

26. Overpayment Amount • 100.

27. Amount to Credit to Next Year's Tax •

28. Adjustments/Contributions •

**Amount You Owe:**

Paid by Credit Card (Enter X) •

**Refund:** ★ 100.

Bank Routing Number •

Bank Account Number •

\_\_LAR \_\_DLAR \_\_LTD \$ \_\_\_\_\_

Office Use:

\*VA0760203999\*

TEST Y INSIGHTFUL  
400007008

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Coalfield  
Merchant Seaman: Enhancement  
Taxpayer Fixed Date  
Deceased: Conformity:  
Dependent on Overseas  
another's return: when due:

Preparer Info 541234598

Phone  
You

Spouse

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations of other state
2. Other Additions:
  - a. Fixed Date Conformity
  - b.
  - c.

3. Total Additions:

**Subtractions**

4. Income from obligations or securities of the U.S.
5. Disability Income reported as wages
6. Other:
  - a. Fixed Date Conformity
  - b.
  - c.
  - d.

7. Total Subtractions:

Dept of Taxation can discuss my return with my preparer.

X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS**(from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

7 •• Total Voluntary Contributions

•• Spouse's Name - Filing Status 3 Only

•

**Tax Credit for Low Income Individuals**

8. Exemption Information Social Security Number VAGI

- a.
- b.
- c.
- d.
- e.
- f.

g. Total Family VAGI

9. Total Exemptions

10. Exemption total on this return

11. Line 10 multiplied by \$300

12. Credit (Lesser of Line 11 above or Page 1, Line 17)

**AGE DEDUCTION DETAILS**

You 031540 12000.

Spouse 051238 12100.

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN 541234598

Filing Election 7

Preparer Phone Number 8043596262

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_

JOE TAX  
JOES TAX SERVICE  
12 E MAIN ST SUITE 200  
RICHMOND VA 23220

File by May 2, 2005

VIRGINIA TEST # 10/IRS TEST # 29

FORMS REQUIRED: FORM 760CG, SCHEDULE FED

OTHER: FARMER

LOCALITY CODE: 127

PREPARER: FEIN: 34-1256789  
PHONE: 804-359-6672  
NAME: JOE PREPARER  
FIRM NAME: QUICK TAX  
ADDRESS: 2800 W BROAD ST  
RICHMOND, VA 23220  
FILING ELECTION, 7 (ELECTRONICALLY FILED)  
DEPARTMENT CAN DISCUSS RETURN WITH PREPARER

TAXPAYER: NAME: TEST T LIVINGWATERS	SSN: 400-00-7009
DOB: 12-11-1933	OCCUPATION: RETIRED
DISABLED: NO	BLIND: YES
DAYTIME PHONE: 804-367-5555	HOME: 804-231-0888

SPOUSE: NAME: ISABEL H LIVINGWATERS	SSN: 400-00-7024
DOB: 07-07-1937	OCCUPATION: FARMER
DISABLED: NO	BLIND: NO
DAYTIME PHONE: 804-367-2333	

ADDRESS: 341 RONALD RD  
HULL, IL 62343

FILING STATUS: MARRIED FILING JOINTLY

FORM 760CG:  
FEDERAL ADJUSTED GROSS INCOME: 24,814  
SUBTOTAL SUBTRACTIONS: 24,000  
VIRGINIA ADJUSTED GROSS INCOME: 814  
VIRGINIA TAXABLE INCOME: 0

# VA760CG -Tax Year 2004

Individual Income Tax Return



\*VA0760104999\*

TEST T LIVINGWATERS  
ISABEL H LIVINGWATERS  
341 RONALD RD

HULL IL 62343  
FilingStatus: 2 Head of Household:  
Exemptions 65 and over Blind Dependents Total  
Yourself 1 1 1 05  
Spouse 1 1  
Vendor ID: •

Name or Filing Change:  
Address Change:  
Virginia Return Not Filed Last Year:  
Your SSN LIVI  
Spouse's SSN LIVI  
Accelerated Refund:  
Amended:  
NOL:  
Locality: • 127  
• 400007009  
• 400007024

1. Fed Adj Gross Income • 24814.  
2. Additions, see pg 2, line 3 •  
3. Subtotal 24814.  
4a. Age Deduction - You • 12000.  
4b. Age Deduction - Spouse • 12000.  
5. Soc Sec & Tier 1 Railroad •  
6. State Inc Tax Overpayment •  
7. Other Subtractions, see pg 2, line 7 •  
8. Subtotal Subtractions • 24000.  
9. Total VAGI 814.  
10a. Federal Sch. A Itemized Deductions  
10b. State/Local Income Tax •  
10. Deductions •  
11. Exemptions  
12. Child/Dependent Care •  
13. Subtotal  
14. VA Taxable Income  
15. Tax Amt.  
16. Spouse Tax Adjustment •

16a. Your VAGI •  
16b. Spouse's VAGI •  
17. Net Tax  
18a. Your Withholding •  
18b. Spouse's Withholding •  
19. Estimated Payments •  
20. Extension Payments •  
21. Credit for Low Income •  
22. Credit tax paid another state •  
23. Other Credits •  
24. Total Payments / Credits  
25. Tax you Owe •  
26. Overpayment Amount •  
27. Amount to Credit to Next Year's Tax •  
28. Adjustments/Contributions •  
**Amount You Owe:**  
Paid by Credit Card (Enter X) •  
**Refund:** ★  
Bank Routing Number •  
Bank Account Number •

\_LAR \_DLAR \_LTD \$ \_\_\_\_\_

Office Use:

\*VA0760203999\*

TEST T LIVINGWATERS  
400007009

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing, Merchant Seaman: ☒ Coalfield Enhancement

Taxpayer Deceased: ☐ Fixed Date Conformity:

Dependent on another's return: ☐ Overseas when due:

Preparer Info 341256789 7 ••

Phone You 8042310888 8043675555 ••

Spouse 8043672333 •

**Additions - SCH ADJ/CG - Part 1**

1. Interest on obligations of other state
2. Other Additions:
  - a. Fixed Date Conformity •
  - b.
  - c.

3. Total Additions:

**Subtractions**

4. Income from obligations or securities of the U.S. •
5. Disability Income reported as wages •
6. Other:
  - a. Fixed Date Conformity •
  - b. • •
  - c. • •
  - d. • •

7. Total Subtractions:

Dept of Taxation can discuss my return with my preparer. ☒

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**SUMMARY OF ADJUSTMENTS** (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

Total Voluntary Contributions

Spouse's Name - Filing Status 3 Only

**Tax Credit for Low Income Individuals**

8. Exemption Information Social Security Number VAGI

- a.
- b.
- c.
- d.
- e.
- f.

g. Total Family VAGI •

9. Total Exemptions •

10. Exemption total on this return

11. Line 10 multiplied by \$300

12. Credit (Lesser of Line 11 above or Page 1, Line 17)

**AGE DEDUCTION DETAILS**

You 121133

Spouse 070737 24814.

**PAID TAX PREPARER INFORMATION**

Tax Preparer FEIN/PTIN/SSN 341256789

Filing Election 7

Preparer Phone Number 8043596672

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_

JOE PREPARER  
QUICK TAX  
2800 W BROAD ST  
RICHMOND VA 23220

File by May 2, 2005

**2004 Virginia Schedule FED****\*VA0FED104999\***

TEST T LIVINGWATERS  
ISABEL H LIVINGWATERS  
341 RONALD RD

400007009  
400002029 127

HULL IL 62343

**SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION**

1. Schedule Name	First Schedule Info. F	Second Schedule Info.
2. Gross Receipts or Sales	74635.	
3. Depreciation / expense deduction	17008.	
4. Business Activity Code	111100	
5. Business Locality Code	075	
6. Car and truck expenses	2500.	
7. Inventory at end of year	19655.	
8. Number of miles you used your vehicle for: <b>Business</b>		
9. Number of miles you used your vehicle for: <b>Commuting</b>		
10. Number of miles you used your vehicle for: <b>Other</b>		

**SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION**

11. Number of miles you used your  
vehicle for: **Business**

12. Number of miles you used your  
vehicle for: **Commuting**

13. Number of miles you used your  
vehicle for: **Other**

14. Percent of business use of  
vehicle: **Vehicle 1**

15. Percent of business use of  
vehicle: **Vehicle 2**

**SCHEDULE 4562 INFORMATION**

16. Property Used more than 50%  
in a qualified business use:  
Type of property TRUCK

17. Date placed in service 031896

18. Business/investment  
use percentage 10000

19. Cost or other basis

20. Depreciation deduction

21. Elected section 179 cost

22. Business Locality Code 075